

## SUMMARY OF REQUIREMENTS FOR PROFESSIONAL CERTIFICATIONS RECOGNIZED BY THE AUDIT SERVICES DIVISION FOR THE POSITION OF AUDITOR (FORENSIC) 511

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1. Name of Certification: Certified Public Accountant (CPA)  
Eligibility: All Division  
Certifying Organization: State of Licensure  
Education: Degree in Accounting including 150 hours of study in accounting  
Technical Training: N/A  
Additional Professional Experience: Professional work experience in public accounting (Not required in all states)  
Endorsements: N/A  
Examination(s): The Four Part Uniform CPA Examination  
Fees: License Fees vary by State.  
Re-Certification Requirements: The State Board of Accountancy for the State or jurisdiction sets the hours required for CPA re-certification in conjunction with standards designated by the AICPA, i.e. 80 hours of accounting, related study every 2 years. Subjects could include auditing, computer investigations, computer auditing, tax issues, etc.  
Other Fees: N/A
2. Name of Certification: Certified Fraud Examiner (CFE)  
Eligibility: All Division  
Certifying Organization: Association of Certified Fraud Examiners  
Education: A specific degree program is not required for CFE certification.  
Technical Training: A minimum of 2 years of professional work experience required in a field directly related to the detection and deterrence of fraud.  
Additional Professional Experience: 2 years of professional experience in Accounting, Auditing, Law Criminology, Sociology, or fraud investigations  
Endorsements: Associate Membership in ACFE required to take examination  
Examination(s): The Four-Part CFE Examination.  
Fees: Application Fee \$100  
Exam Fee \$200  
Associate Membership \$95 annually  
Certified Fraud Examiner \$135 Annual dues  
Re-Certification Requirements: 20 hours of CPE annually  
Other Fees: N/A
3. Name of Certification: Certified Internal Auditor (CIA)  
Eligibility: All Division  
Certifying Organization: The Institute of Internal Auditors  
Education: Bachelor Degree or equivalent from an accredited college-level institution  
Technical Training: 24 months of internal auditing experience to sit for exam  
Additional Professional Experience: N/A  
Endorsements: N/A  
Examination(s): Four-part CIA Examination  
Fees: Registration Fee \$60  
Exam Fee \$280 (\$70 per part)  
Re-Certification Requirements: Practicing CIAs must complete 80 hours of CPE every 2 years  
Other Fees: N/A

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4. Name of Certification: Certified Government Auditing Professional (CGAP)  
Eligibility: All Division  
Certifying Organization: The Institute of Internal Auditors  
Education: Bachelor Degree or equivalent degree. Associate Degree plus 5 years of Government work experience.  
Technical Training: 24 months of auditing experience in a Government environment to sit for exam  
Additional Professional Experience: N/A  
Endorsements: N/A  
Examination(s): Four-part CGAP Examination  
Fees: Registration Fee \$50  
Exam Fee \$245 per exam  
Re-Certification Requirements: 20 hours of CPE annually  
Other Fees: N/A
5. Name of Certification: Certified Information Systems Auditor (CISA)  
Eligibility: All Division  
Certifying Organization: Information Systems Audit and Control Association  
Education: An Associate or Bachelors degree. 1 or 2 years work experience in a related field.  
Technical Training: 5 years professional work experience is required for certification  
Additional Professional Experience: N/A  
Endorsements: N/A  
Examination(s): CISA Examination  
Fees: Exam Fee \$345 (Members), \$445 (Non-Members)  
New Members Dues \$30  
Membership Association Dues \$130  
Re-Certification Requirements: Minimum of 20 hours of CPE is required annually. In addition, a minimum of 120 hours is required during a fixed 3-year period  
Other Fees: N/A

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6. Name of Certification: Certified Cost Estimator/Analyst (CCE/A)  
Eligibility: Field Personnel Only  
Certifying Organization: Society of Cost Estimating and Analysis  
Education: A college degree directly related to cost estimating or analysis; associate college degree and 5 years experience; or a minimum of 7 years experience in performing cost estimating or analysis.  
Technical Training: N/A  
Additional Professional Experience: N/A  
Endorsements: N/A  
Examination(s): A written CCE/A examination  
Fees: Registration Fee \$50  
Exam Fee \$85 per exam  
Re-Certification Requirements: Certified Cost Estimator/Analyst certificate is valid for 5 years.  
Re-certification may be achieved in either of two ways; by retaking the regular CCE/A examination or; by earning a prescribed number of points over the 5 year period.  
Re-certification by testing - \$85.00  
Re-certification by points - \$50.00  
Other Fees: N/A
7. Name of Certification: Certified Government Financial Manager (CGFM)  
Eligibility: HQ's position's only  
Certifying Organization: Association of Government Accountants  
Education: Bachelor degree.  
Technical Training: CGFM is the first certification broad enough to cover the whole field of Government financial management - federal, state and local  
Additional Professional Experience: N/A  
Endorsements: N/A  
Examination(s): Written exam  
Fees: Application Fee \$75  
Exam Fee \$109 per exam  
Re-Certification Requirements: 80 hours of CPE every other year  
Other Fees: N/A
8. Name of Certification: Computer Audit Specialist (CAS)  
Eligibility: All Division  
Certifying Organization: Internal Revenue Service  
Education: N/A (Experienced Auditor)  
Technical Training: N/A  
Additional Professional Experience: N/A  
Endorsements: N/A  
Examination(s): A written evaluation using a pass fail system.  
Fees: \$1,800 if lodged at University. \$98,00 if lodged at per diem cost. (Three month course)  
Re-Certification Requirements: N/A  
Other Fees: N/A

Prepared April 18, 2001